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ATTORNEYS FOR SECURED CREDITORS LOS ANGELES COUNTY AND MONTEREY COUNTY, CALIFORNIA, CALIFORNIA TAXING AUTHORITIES

IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

In re:

CIRCUIT CITY STORES, INC., et al Debtor(s).

Case No. 08-35653 KRH Chapter 11

OBJECTION OF LOS ANGELES
COUNTY AND MONTEREY
COUNTY, CALIFORNIA,
CALIFORNIA TAXING
AUTHORITIES, TO DEBTORS'
THIRTY-SEVENTH OMNIBUS
OBJECTION TO CLAIMS

Los Angeles County (Claim Number 13628) and Monterey County (Claim Number 14131), California (the "Claimants"), California Taxing Authorities, hereby object to the Debtors' Thirty-Seventh Omnibus Objection to Claims (Disallowance of Certain Tax Claims for No Tax Liability) because the taxes are secured taxes under 11 U.S.C. Section 506(b). The Claimants request a hearing on the Debtors' objection to their claims.

The Claimants are currently examining their records for the taxes which are still due and owing. The Claimants will amend this

objection as soon as the information is ascertained.

Respectfully submitted

Dated: September 25, 2009

/s/ W. Joel Charboneau
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CERTIFICATE OF SERVICE

I hereby certify that on September 25, 2009, I electronically filed the foregoing with the United States Bankruptcy Court for the Eastern District of Virginia which caused electronic notifications of service to be delivered to Debtors' counsel and any other parties on the electronic matrix via electronic notification. On this same date, I served copies of the foregoing by electronic mail on the entities comprising the Primary Service List (as defined in Exhibit A to the Order dated November 12, 2008, governing notice procedures).

/s/ W. Joel Charboneau

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